



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUSAUKEE WATER AND SEWER UTILITY

Principal Office: 428 HARRISON AVENUE  
WAUSAUKEE, WI 54177

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JERRY STOLTENBERG of  
(Person responsible for accounts)

\_\_\_\_\_, WAUSAUKEE WATER AND SEWER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/24/2003  
(Date)

VILLAGE PRESIDENT \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WAUSAUKEE WATER AND SEWER UTILITY**Utility Address:** 428 HARRISON AVENUE  
WAUSAUKEE, WI 54177**When was utility organized?** 7/1/1965**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** KAY MENOR**Title:** UTILITY CLERK**Office Address:**428 HARRISON AVENUE  
WAUSAUKEE, WI 54177**Telephone:** (715) 856 - 5341**Fax Number:** (715) 856 - 6166**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DEL W HENQUINET**Title:** CPA**Office Address:** HENQUINET UNGER & WALTERS, S.C.1727 STEPHENSON STREET  
P.O. BOX 75  
MARINETTE, WI 54143**Telephone:** (715) 735 - 9321**Fax Number:** (715) 735 - 5899**E-mail Address:** del@huwcpa.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** RANDY SCHMIDT**Title:** CHAIR PERSON**Office Address:**428 HARRISON AVENUE  
WAUSAUKEE, WI 54177**Telephone:** (715) 856 - 5341**Fax Number:** (715) 856 - 6166**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 1/21/2003**Period covered by most recent audit:** DECEMBER 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JERRY STOLTENBERG**Title:** VILLAGE PRESIDENT**Office Address:**428 HARRISON AVENUE  
WAUSAUKEE, WI 54177**Telephone:** (715) 856 - 5341**Fax Number:** (715) 856 - 6166**E-mail Address:**

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**Name of utility commission/committee:**    WAUSAUKEE WATER & SEWER UTILITY COMMISSION

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**Names of members of utility commission/committee:**MR RAY GORDON, COMMITTEE MEMBER  
MR HILBERT RADTKE, COMMITTEE MEMBER  
MR RANDY SCHMIDT, CHAIRPERSON  
MR JERRY STOLTENBERG, VILLAGE PRESIDENT  
MR PAT TRACY, COMMITTEE MEMBER  
MR THOMAS VANCATER, COMMITTEE MEMBER  
MR GERALD WOJCIK, COMMITTEE MEMBER

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 7/1/1965**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** HENQUINET UNGER & WALTERS, S.C.

1727 STEPHENSON STREET

P.O. BOX 75

MARINETTE, WI 54143

**Contact Person:** DEL W HENQUINET

**Title:** CPA

**Telephone:** (715) 735 - 9321

**Fax Number:** (715) 735 - 5899

**E-mail Address:** del@huwcpa.com

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**Contract/Agreement beginning-ending dates:**    1/1/2002            12/31/2002

**Provide a brief description of the nature of Contract Operations being provided:**

FINANCIAL AUDIT

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	157,266	129,055	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	48,242	49,414	<b>2</b>
Depreciation Expense (403)	42,881	20,214	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	11,151	11,167	<b>5</b>
<b>Total Operating Expenses</b>	<b>102,274</b>	<b>80,795</b>	
<b>Net Operating Income</b>	<b>54,992</b>	<b>48,260</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>54,992</b>	<b>48,260</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	2,228	3,258	<b>9</b>
Miscellaneous Nonoperating Income (421)	48,424	48,380	<b>10</b>
<b>Total Other Income</b>	<b>50,652</b>	<b>51,638</b>	
<b>Total Income</b>	<b>105,644</b>	<b>99,898</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>105,644</b>	<b>99,898</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	28,374	24,257	<b>13</b>
Amortization of Debt Discount and Expense (428)	853	853	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	1,352	1,437	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>30,579</b>	<b>26,547</b>	
<b>Net Income</b>	<b>75,065</b>	<b>73,351</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	536,104	462,753	<b>19</b>
Balance Transferred from Income (433)	75,065	73,351	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>611,169</b>	<b>536,104</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	2,228	4
<b>Total (Acct. 419):</b>	2,228	
<b>Miscellaneous Nonoperating Income (421):</b>		
UNREGULATED SEWER OPERATING LOSS	(12,842)	5
AMORTIZATION OF SEWER CONSTRUCTIONS GRANTS	61,266	6
<b>Total (Acct. 421):</b>	48,424	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	157,266	0	0	0	<b>157,266</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>157,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>157,266</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,582,631	1,404,919	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	292,963	279,188	<b>2</b>
<b>Net Utility Plant</b>	<b>1,289,668</b>	<b>1,125,731</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,514,476	3,502,773	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	725,956	625,463	<b>4</b>
<b>Net Nonutility Property</b>	<b>2,788,520</b>	<b>2,877,310</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	169,895	147,957	<b>7</b>
<b>Total Other Property and Investments</b>	<b>2,958,415</b>	<b>3,025,267</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	12,528	19,174	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	40,183	38,463	<b>11</b>
Other Accounts Receivable (143)	80,495	65,249	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>133,206</b>	<b>122,886</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	14,912	15,765	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>14,912</b>	<b>15,765</b>	
<b>Total Assets and Other Debits</b>	<b>4,396,201</b>	<b>4,289,649</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	14,181	14,181	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	611,169	536,104	<b>23</b>
<b>Total Proprietary Capital</b>	<b>625,350</b>	<b>550,285</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,815,390	1,916,441	<b>24</b>
Advances from Municipality (223)	27,149	31,052	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,842,539</b>	<b>1,947,493</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	37,817	28,717	<b>28</b>
Payables to Municipality (233)	26,897	27,897	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	10,000	10,000	<b>31</b>
Interest Accrued (237)	10,189	10,275	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>84,903</b>	<b>76,889</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,843,409	1,714,982	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>4,396,201</b>	<b>4,289,649</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,582,631	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,582,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	292,963	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>292,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,289,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	279,188				<b>279,188</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	42,881				<b>42,881</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	785				<b>785</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>43,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,666</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	29,891				<b>29,891</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>29,891</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,891</b>	<b>19</b>
<b>Balance End of Year</b>	<b>292,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292,963</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,502,773	11,703		3,514,476	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>3,502,773</b>	<b>11,703</b>	<b>0</b>	<b>3,514,476</b>	
Less accum. prov. depr. & amort. (122)	625,463	100,493		725,956	3
<b>Net Nonutility Property</b>	<b>2,877,310</b>	<b>(88,790)</b>	<b>0</b>	<b>2,788,520</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 FMHA LOAN WATER	477	428	10,040	1
1994 CLEAN WATER FUND SEWER	197	428	986	2
FMHA LOAN WATER	179	428	3,886	3
<b>Total</b>			<b>14,912</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	14,181	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>14,181</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
CLEAN WATER FUND LOAN	04/13/1993	05/01/2013	0.12%	1,018,805	<b>1</b>
FMHA	09/30/1993	09/30/2033	5.25%	173,111	<b>2</b>
1993 FMHA LOAN	09/07/1995	09/01/2035	5.00%	210,700	<b>3</b>
2001 FMHA (NO 2)	11/08/2001	11/01/2041	4.50%	334,575	<b>4</b>
2001 FMHA	11/08/2001	11/01/2041	4.50%	78,199	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>1,815,390</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
G.O. DEBT - BANK NORTH	09/30/1993	09/29/2003	4.25%	27,149	1
<b>Total for Account 223</b>				<b>27,149</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	10,000	1
<b>Accruals:</b>		
Charged water department expense	11,151	2
Charged electric department expense		3
Charged sewer department expense	2,408	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>13,559</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	10,000	6
Social Security taxes	3,559	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>13,559</b>	
<b>Balance end of year</b>	<b>10,000</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 FMHA LOAN	3,731	11,149	11,193	3,687	1
CLEAN WATER FUND LOAN	164	934	947	151	2
1995 FMHA LOAN	2,922	8,729	8,766	2,885	3
2001 FMHA	2,535	4,091	4,114	2,512	4
2001 FMHA (NO2)	593	3,471	3,477	587	5
<b>Subtotal</b>	<b>9,945</b>	<b>28,374</b>	<b>28,497</b>	<b>9,822</b>	
<b>Advances from Municipality (223)</b>					
1993 G.O. DEBT	330	1,352	1,315	367	6
<b>Subtotal</b>	<b>330</b>	<b>1,352</b>	<b>1,315</b>	<b>367</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>10,275</b>	<b>29,726</b>	<b>29,812</b>	<b>10,189</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	370,070	0	0	1,344,912	0	<b>1,714,982</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
WATER TOWER	189,693					<b>189,693</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS				61,266		<b>61,266</b>	<b>5</b>
<b>Balance End of Year</b>	<b>559,763</b>	<b>0</b>	<b>0</b>	<b>1,283,646</b>	<b>0</b>	<b>1,843,409</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	189,693					<b>189,693</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER TOWER	77	3
REDEMPTION ACCOUNT	38,649	4
RESERVE ACCOUNT	69,677	5
DEPRECIATION ACCOUNT	19,666	6
DNR REPLACEMENT ACCOUNT	41,826	7
<b>Total (Acct. 125):</b>	<b>169,895</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	40,183	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>40,183</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	44,902	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
DUE FROM WATER TOWER GRANT	35,593	15
<b>Total (Acct. 143):</b>	<b>80,495</b>	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
DUE TO GENERAL FUND	26,897    20
<b>Total (Acct. 233):</b>	<b>26,897</b>
<b>Other Deferred Credits (253):</b>	
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,493,775	0	0	0	<b>1,493,775</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	286,075	0	0	0	<b>286,075</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	464,916	0	0	0	<b>464,916</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>742,784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>742,784</b>	
Net Operating Income	54,992	0	0	0	<b>54,992</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.40%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.40%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	14,181	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	573,636	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>587,817</b>	
<b>Net Income</b>		
Net Income	75,065	5
<b>Percent Return on Proprietary Capital</b>	<b>12.77%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

NEW WATER TOWER

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

12/22/03 email:

We are responding to your letter dated December 8, 2003 regarding some questions of the Wausaukee Water and Sewer Utility 2002 Annual Report. Utility No. 6310. Your letter reference DWCCA-6310-ELE

#1) Page F-18. This total amount of \$26,897 is an advance from the Village General Fund.

#2) Page W-18. The 10 hydrants that were in the "Added During Year" column should actually have been in the "Adjustments Increase or(Decrease)" column.

This would explain why there were no corresponding dollar amounts on Page W-8, account 348.

The adjustments to hydrants were due to the fact that there was a Water Tower Project which took about two years to complete so at completion they were re-classified to hydrants.

#3)Page W-15. The 4,381 feet of main in the "Added During Year" column should have been in the "Adjustments Increase or(Decrease)" column. This again is due to the fact that with the completion of the Water Tower Project the feet of main was reclassified. Therefore, there would be no corresponding dollar amounts on Page W-8. account 343.

We hope this is sufficient information for you.

Thank you.

Kaye Menor  
Clerk/Treasurer

December 8, 2003

Ms. Kay Menor, Utility Clerk  
Wausaukee Water and Sewer Utility  
428 Harrison Avenue  
Wausaukee, WI 54177-

Pat, needs zip plus four

2002 Analytical Review DWCCA-6310-ELE

Dear Ms. Menor:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-18, an amount greater than \$2,000 is reported in Account 233 described as "due to general fund". In the future, amounts greater than \$2,000, even grouped, should be described in more detail, such as a short

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## FINANCIAL SECTION FOOTNOTES

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list.

2. On Page W-18, 10 hydrants are reported added. However, on Page W-8, no corresponding dollars are reported as additions to Account 348, Hydrants. Please furnish an explanation.

3. On Page W-15, 4,381 feet of main is reported added. However, on Page W-8, no corresponding dollars are reported as additions to mains, Account 343. Please furnish an explanation.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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Wausaukee.doc

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>		<b>Amounts (b)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)		155,449	1
<b>Total Sales of Water</b>		<b>155,449</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)		547	2
Other Water Revenues (474)		1,270	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>		<b>1,817</b>	
<b>Total Operating Revenues</b>		<b>157,266</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)		34,230	5
General Operating Expenses (680-690)		14,012	6
<b>Total Operation and Maintenance Expenses</b>		<b>48,242</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)		42,881	7
Amortization Expense (404)			8
Taxes (408)		11,151	9
<b>Total Other Operating Expenses</b>		<b>54,032</b>	
<b>Total Operating Expenses</b>		<b>102,274</b>	
<b>NET OPERATING INCOME</b>		<b>54,992</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	224	10,011	51,162	4
Commercial	70	6,414	25,389	5
Industrial	3	1,157	2,792	6
<b>Total Metered Sales to General Customers (461)</b>	<b>297</b>	<b>17,582</b>	<b>79,343</b>	
Private Fire Protection Service (462)	1		2,820	7
Public Fire Protection Service (463)	1		65,953	8
Other Sales to Public Authorities (464)	14	1,799	7,333	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>313</b>	<b>19,381</b>	<b>155,449</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	65,953	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>65,953</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	547	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>547</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	564	7
<b>Other (specify):</b>		
OTHER	706	8
<b>Total Other Water Revenues (474)</b>	<b>1,270</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	15,310	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,400	3
Chemicals (630)	374	4
Supplies and Expenses (640)	4,985	5
Repairs of Water Plant (650)	9,147	6
Transportation Expenses (660)	1,014	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>34,230</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,516	8
Office Supplies and Expenses (681)	540	9
Outside Services Employed (682)	1,625	10
Insurance Expense (684)	1,733	11
Employees Pensions and Benefits (686)	4,124	12
Regulatory Commission Expenses (688)	1,092	13
Miscellaneous General Expenses (689)	382	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>14,012</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>48,242</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		10,000	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		491	<b>2</b>
<b>Net property tax equivalent</b>		<b>9,509</b>	
Social Security		1,499	<b>3</b>
PSC Remainder Assessment		143	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>11,151</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.205733				3
County tax rate	mills		4.673629				4
Local tax rate	mills		9.984637				5
School tax rate	mills		10.421822				6
Voc. school tax rate	mills		1.663353				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.949174</b>				10
Less: state credit	mills		1.520700				11
<b>Net tax rate</b>	mills		<b>25.428474</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.984637</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.085175</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.069812</b>				17
<b>Total Tax Rate</b>	mills		<b>26.949174</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.818942</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.428474</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.824447</b>				21
Utility Plant, Jan. 1	\$	1,404,919	1,404,919				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>1,404,919</b>	<b>1,404,919</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,404,919</b>	<b>1,404,919</b>				26
Assessment Ratio	dec.		0.972100				27
<b>Assessed Value</b>	\$	<b>1,365,722</b>	<b>1,365,722</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.824447</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>28,440</b>	<b>28,440</b>				30
Tax Equivalent per 1994 PSC Report	\$	17,259					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,000					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>10,000</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,425		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	87,800		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>95,225</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2		12
Structures and Improvements (321)	249,865		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,537		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,764	4,714	20
<b>Total Pumping Plant</b>	<b>313,168</b>	<b>4,714</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,700		23
<b>Total Water Treatment Plant</b>	<b>4,700</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	547		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)		1,000	8,425	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)		23,095	23,095	6
Lake, River and Other Intakes (313)			87,800	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>24,095</b>	<b>119,320</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2	12
Structures and Improvements (321)			249,865	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			59,537	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,478	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>317,882</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		2,008	6,708	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>2,008</b>	<b>6,708</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			547	24
Structures and Improvements (341)			0	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	502,030	200,378	<b>26</b>
Transmission and Distribution Mains (343)	300,472		<b>27</b>
Fire Mains (344)	17,165		<b>28</b>
Services (345)	44,277		<b>29</b>
Meters (346)	33,403	675	<b>30</b>
Hydrants (348)	47,162		<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>945,056</b>	<b>201,053</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	8,063		<b>35</b>
Computer Equipment (372.1)	12,985	1,836	<b>36</b>
Transportation Equipment (373)	9,631		<b>37</b>
Other General Equipment (379)	16,091		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>46,770</b>	<b>1,836</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,404,919</b>	<b>207,603</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,404,919</b>	<b>207,603</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	23,329	(223,361)	<b>455,718</b>	<b>26</b>
Transmission and Distribution Mains (343)	3,062	168,418	<b>465,828</b>	<b>27</b>
Fire Mains (344)			<b>17,165</b>	<b>28</b>
Services (345)			<b>44,277</b>	<b>29</b>
Meters (346)	500		<b>33,578</b>	<b>30</b>
Hydrants (348)	3,000	10,079	<b>54,241</b>	<b>31</b>
Other Transmission and Distribution Plant (349)			<b>0</b>	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>29,891</b>	<b>(44,864)</b>	<b>1,071,354</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			<b>0</b>	<b>33</b>
Structures and Improvements (371)			<b>0</b>	<b>34</b>
Office Furniture and Equipment (372)			<b>8,063</b>	<b>35</b>
Computer Equipment (372.1)		12,313	<b>27,134</b>	<b>36</b>
Transportation Equipment (373)			<b>9,631</b>	<b>37</b>
Other General Equipment (379)		6,448	<b>22,539</b>	<b>38</b>
Other Tangible Property (390)			<b>0</b>	<b>39</b>
<b>Total General Plant</b>	<b>0</b>	<b>18,761</b>	<b>67,367</b>	
<b>Total utility plant in service directly assignable</b>	<b>29,891</b>	<b>0</b>	<b>1,582,631</b>	
Common Utility Plant Allocated to Water Department			<b>0</b>	<b>40</b>
<b>Total utility plant in service</b>	<b>29,891</b>	<b>0</b>	<b>1,582,631</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,399	2,399	1
February			2,258	2,258	2
March			2,465	2,465	3
April			2,526	2,526	4
May			2,166	2,166	5
June			1,764	1,764	6
July			2,126	2,126	7
August			2,044	2,044	8
September			1,963	1,963	9
October			1,759	1,759	10
November			1,671	1,671	11
December			1,588	1,588	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>24,729</b>	<b>24,729</b>	
Less: Water sold				19,381	13
Volume pumped but not sold				5,348	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				1,300	16
Volume related to equipment/system malfunction				3,720	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,020	19
Volume pumped but unaccounted for				328	20
Percent of water lost				1%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,117	23
Date of maximum: 4/23/2002					24
Cause of maximum:					25
FILLING NEW WATER TOWER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 5/17/2002					27
Total KWH used for pumping for the year				31,526	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	1	50	20	228,000	Yes	<b>1</b>
WELL #3	3	72	12	259,200	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	3 IRE PROTECTION SYSTEM		<b>1</b>
Location	WELL	WELL	DIRECT	<b>2</b>
Purpose	P	S	B	<b>3</b>
Destination	R	D	D	<b>4</b>
Pump Manufacturer	U S MOTOR	GOULOS	SINGER	<b>5</b>
Year Installed	1964	1995	1973	<b>6</b>
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	200	180	1,500	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	<b>9</b>
Year Installed	1964	1995	1973	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	15	0	150	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4 5
Year constructed	2001		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	170		9 10
Total capacity in gallons (actual)	150,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	288.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	N		25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	S	1.750	1,548	0	232	0	1,316
M	T	6.000	41,811	500	269	0	42,042
M	T	8.000	4,099	1,798	0	0	5,897
M	D	10.000	1,700	0	0	0	1,700
M	D	12.000	0	2,083			2,083
Total Within Municipality			49,158	4,381	501	0	53,038
Total Utility			49,158	4,381	501	0	53,038



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	290	0	0	0	290		1
M	1.000	16	0	0	0	16		2
M	1.500	1	0	0	0	1		3
M	2.000	6	0	0	0	6		4
M	4.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>315</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	292	12	8	(6)	<b>290</b>	32	<b>1</b>
0.750	0	0	0	0	<b>0</b>	0	<b>2</b>
1.000	24	0	0	(2)	<b>22</b>	0	<b>3</b>
1.500	11	0	1	0	<b>10</b>	0	<b>4</b>
2.000	3	0	0	0	<b>3</b>	0	<b>5</b>
3.000	4	0	0	0	<b>4</b>	0	<b>6</b>
<b>Total:</b>	<b>334</b>	<b>12</b>	<b>9</b>	<b>(8)</b>	<b>329</b>	<b>32</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	224	48	1	5	0	12	<b>290</b>	<b>1</b>
0.750	0	0	0	0	0	0	<b>0</b>	<b>2</b>
1.000	0	16	0	3	0	3	<b>22</b>	<b>3</b>
1.500	0	6	1	0	0	3	<b>10</b>	<b>4</b>
2.000	0	0	1	2	0	0	<b>3</b>	<b>5</b>
3.000	0	0	0	4	0	0	<b>4</b>	<b>6</b>
<b>Total:</b>	<b>224</b>	<b>70</b>	<b>3</b>	<b>14</b>	<b>0</b>	<b>18</b>	<b>329</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	3				3	1
Within Municipality	67	10	6		71	2
<b>Total Fire Hydrants</b>	<b>70</b>	<b>10</b>	<b>6</b>	<b>0</b>	<b>74</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	74
Number of distribution system valves end of year:	91
Number of distribution valves operated during year:	45

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## WATER OPERATING SECTION FOOTNOTES

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### Property Tax Equivalent (Water) (Page W-07)

PER BOARD APPROVAL

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### Water Utility Plant in Service (Page W-08)

ADJUSTMENTS MADE TO VARIOUS ACCOUNTS WERE RE-CLASSIFICATIONS FROM PRIOR YEAR DUE TO THE FACT THAT THE WATER TOWER PROJECT WAS COMPLETED AND IN SERVICE IN 2002.

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### Water Mains (Page W-15)

WITH THE COMPLETION OF THE WATER TOWER PROJECT ADDITIONAL WATER MAINS WERE INSTALLED AND SOME WERE RETIRED.

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### Meters (Page W-17)

TO CORRECT PRIOR YEAR

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### Hydrants and Distribution System Valves (Page W-18)

DUE TO THE WATER PROJECT COMPLETION ADDITIONAL HYDRANTS WERE INSTALLED AND SOME WERE RETIRED.

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